



I N S T R U C T I O N S

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O F F I C E R S

O F T H E

A
L O N D O N D I S T I L L E R Y,
BRANDY, and Small Dealers in Tea, &c.





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F O R

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Brandy, and Small Dealers in Tea, &c.



L O N D O N :

P R I N T E D I N T H E Y E A R M . D C C . L X X I I I .



INSTRUCTIONS

FOR

OFFICERS

OF THE

LONDON DISTILLERY,

Brandy, and small Dealers in Tea, &c.

I. **B**EFORE you intermeddle in your office, you are to take the oaths of allegiance and supremacy, and the oath of office, before one of the barons of the Exchequer, taking a certificate thereof, which must be enter'd by the Auditor of Excise, and for which you are to pay six-pence; and at the next term, or general quarter-sessions, after your admittance into the employment,

you are to take the test and abjuration oaths, as prescribed by several acts of parliament; having first received the sacrament upon a Sunday, in some parish-church, in the presence of two witnesses, and obtain'd a proper certificate thereof.

II. F O R the true performance of your duty, you must, as soon as possible, make yourself acquainted with, and knowing in all the laws of Excise. And you must demean yourself civilly to the respective persons you survey, shewing your commission (which you must always have with you) to any of them, if it be demanded.

III. Y O U are every day to come to the chamber, and enter your name, and the time of your coming on duty, in a leidger for that purpose, as the scheme in the margin directs,

M 5 to M 9	A. B.
M 9 to E 1	C. D.
E 1 to E 5	A. B.
E 5 to E 9	C. D.

viz. at M 5 or 9, E 1 or 5, as your course falls out and to visit the distilling-house of every common distiller, and the work-house of every maker of cyder, mead, vinegar and sweets; and as many dealers in brandy, &c. as your other business will permit; and take an account of all materials fit for distillation, and of all stills which

which shall be charged, and with what, and from whence; and what presses are at work for cyder, and what condition the several liquors are in at the vinegar-makers in your division, preparing or prepar'd for vinegar: And you shall fairly enter in your minute-book every survey you make, and the day and hour when, before you leave such house; you must also enter the time of every survey you make on a minute-paper, to be left in each distil-house, and sign the two initial letters of your name thereto. The same is to be done at each compound or rectifying-distiller's. When you have survey'd your walk, you are to return to the chamber, and post your surveys exactly into the ledger, and enter yourself off, at M 9 E 1, E 5 or 9, as your course shall happen; and if you are not relieved by the succeeding officer within an hour after the time he was to come on duty, you are again to enter yourself on Duty.

IV. Y O U are punctually to observe your time of coming to the chamber, and going on duty, upon pain of being discharg'd your employment, except in case of sickness, or some unavoidable hindrance, of which you are to give timely notice to the surveyor or officer

then on duty. And after you have gone through your whole walk, if you have any time to spare in your course, you are to return to such distillers, &c. as are most likely to commit frauds; or to such dealers in brandy, &c. where your attendance is most requisite.

V. YOU are also to survey the compound-distills, and stock them with other dealers in brandy, as often as shall be necessary, at least twice a month, wherein the prudence and direction of your surveyor is to be your guide; and in all your surveys, either at common, or compound-distillers, vinegar-makers, &c. You are not to perform the same cursorily; but with that care and circumspection requisite to the making of your charges on such persons, and sufficient to prevent or discover any frauds that may be endeavour'd at, or practis'd, to the prejudice of the revenue; and to enter your observations on such surveys, as in the first article concerning common-distillers; and when you have just cause of suspicion, you are to make frequent and diligent search to discover all frauds or concealments whatsoever.

VI. IN visiting the distillers from malted corn, you are to keep a stock of all wash; and

and from the decrease of such wash, you are to charge $\frac{1}{4}$ into low-wines; and $\frac{3}{5}$ of the low-wines so charged, into spirits, if your charge by gage on either doth not exceed that proportion. And from any decrease of cyder or perry, you are to charge $\frac{1}{5}$ into low-wines, and $\frac{1}{2}$ of the low-wines into spirits, if you have not a better charge on either by *Gage*. And in case you shall miss any wash, or other materials preparing for making low-wines, on which materials no act hath ascertain'd the charge of low-wines and spirits, and which you found the last time you were at such distillers, not exceeding 24 hours before; and shall not, on demand, receive satisfaction what is become of such drink or wash, or other like materials: In every such case, you are to charge the distiller with so much low-wines and spirits, as such liquor, &c. so missing, in your judgment, would reasonably have made: And you are to take care that you have gages upon all backs of wash, but more especially such as are ready for distillation, every 24 hours, (not excluding Sundays) to enable you to make such presumptive charges upon the decrease of such wash: And you are carefully to observe the condition of all the yeast-backs depending,

depending, that you may no ways be imposed upon, by those yeast-backs being pumpt up with the wash-back, into the still, whereby the duty may be run : But the more effectually to prevent such impositions, you are not to suffer any yeast-back to be kept above 36 hours, unless the trader will conform to let you see such yeast-backs pumpt into some new wash-back then in fermentation. And on every survey you make at corn distillers, for home consumption, you are to see that all the provisions of safety, of the wash and low-wine stills, charging-cocks, and wash-pumps, are sufficiently and well secured, (as directed by the act of the 12th of Geo. III.) by carefully examining the same ; and if you find any art or violence hath been used to open any of them, you must acquaint your surveyor or general-surveyor therewith. You must likewise examine the jack-back, charging-gutter, under-back, and charging-cooler ; and if you find any wort or wash therein, you must insert a gage or gages thereof, by the wet inch, in your minute book.

VII. WHEN you find any small-beer for family-use in any yeast-back, you are to insert

sert the gage thereof over the character thus, ³⁶_{vi}, to distinguish it from the yeast-worts, thereby to prevent the yeast-worts from being titled as small-beer, on which no duty is depending.

VIII. IN order to enable you the better to detect frauds at distillers, you may at any time take a sample of low-wines and spirits, and of feints or spent-wash, paying for such spirits or low-wines, after the rate of ten shillings per gallon; and for the said feints and spent-wash after the rate of one shilling per gallon; and if you are any ways hindred or obstructed in taking such samples, the distiller forfeits 50 pounds.

N.B. By the 24th of Geo. II. every distiller or maker of low-wines, or spirits for sale, or exportation, within the weekly-bills of mortality, shall, twenty-four hours at least, and in other parts of Great-Britain, forty-eight hours at least, give you notice, before he, she, or they, receive any quantity of wine, cyder, sugar-water, or any kind of fermented wash whatsoever, into his, her, or their custody; and of the time when he, she, or they shall intend to receive the same on pain of forfeiting for every offence,
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in not giving such notice, the sum of fifty pounds.

IX. Y O U must carefully observe whether the distiller parts his worts, or maketh use of any part thereof for the drink of his family, or sells out any part thereof to others : Or, if he be a brewer, whether he mixes any part thereof with the beer, ale, or worts which he sells : And, where you observe any distiller to sell any part of his worts, you are to communicate the same to the brewery-officers, that they may survey such distiller, as a common-brewer ; and you are in the last gage of each brewing, to view and inspect all the coolers, and observe the condition of them, and gage all the worts or wash therein ; and, on every survey, to keep stock of the same, and carefully observe whether any part thereof be distill'd, or us'd as liquor in the next brewing ; and if distill'd, a charge must be made therefrom, as in the 6th article.

X. I N visiting the distillers from melasses, you are to keep a stock of the wash ; and upon any decrease thereof, to charge such distiller with so much low-wines or spirits of the first extraction, as one fourth part of the wash

wash so decreased shall amount unto; and also with so much proof-spirits of the second extraction, as two third parts of the low-wines or spirits of the first extraction, so charged as aforesaid, shall amount unto; but if your gage exceeds that quantity, you are to make your charge from your gage. Sugar-Water, scums, and foreign-fruit-liquor, are to be charged as melasses, *viz.* $\frac{1}{4}$ into low-wines, and $\frac{2}{3}$ of the said low-wines into spirits.

Note, You are to charge the low-wines of all wash made from foreign fruit, with the duty of 2s. 9d. per gallon; and the spirits at 1s. 5½d. per gallon.

XI. WHEN any refused Wines come from the custom-house, you are to receive a certificate with them, and if they are less than the certificate, to charge from the certificate; and when the wines are distill'd, the certificate to be fix'd in the stock-book, and sent into the office.

XII. YOU are to gage all distillers and vinegar-makers backs and tuns, at a fix'd dipping-place to each back and tun, frequently trying

trying and comparing the depths of the same with their tables ; and also, frequently to examine the position of vinegar-makers backs, by seeing them let down into the tuns ; or by any other way that may discover an alteration in the said backs or tuns, since they were last set ; and give notice to the surveyor, or general surveyor, when you discover any alteration.

XIII. YOU are always to be very careful in palating and distinguishing all wash, and other liquors under your survey ; and to have a phial with you for that purpose ; and use your utmost endeavours to find out what materials such wash is made of, or how mix'd. You are at the setting of each back, to title over the dry inches of the said back, what materials are in it ; and, if afterwards mixed with other materials of a higher duty, you must title it accordingly ; and, in the column for the decrease of wash, you are to express what kind of wash it is, by putting the proper character over it ; and charge the low-wines and spirits drawn from the several sorts of wash, as the law directs.

The characters for wash are.

- M. - - for Melasses.
- C. - - - - Cyder or Perry.
- F. - - - - Foreign-fruit.
- G. - - - - Malt-wash.
- B. - - - - Brewer's Wash or Tilts.
- S. - - - - Sugar-water.
- W. - - - - Wine.
- L. W. - - - - Low-wines.

Note, You are to keep a stock of all low-wines, and from the decrease thereof, to make your charge of spirits, as the law directs.

XIV. In surveying distilling-houses, when you find any still charg'd, you are to enter in your minute-book, in the column proper for that still, a character to denote what it is charged with, *viz.*

- A. - - for wash.
- B. - - - - low-wine.
- R. - - - - rectifying.

YOU are also, by the following characters, in the same column, to shew in what condition

tion you leave the said still or stills ; and post the same into your leidger, viz.

e. for a still not come down
 V. - - - - - newly come down.
 H. - - - - - about half off.
 A. - - - - - near off.
 Off. - - - - - quite off.

XV. IF any distiller doth mix spirits from malted-corn with melasses-wash, or with wash from foreign materials, all the the low-wines drawn from such wash are to be charged as low wines, from foreign materials: And, in case any melasses be mix'd with any foreign materials, you are to charge such materials $\frac{1}{4}$ into low-wines, and $\frac{2}{3}$ into spirits, as is before directed in case of melasses-wash.

Note, That all spirits made or drawn by any distiller from any mixture of spirits, with any kind of wash, or other liquors (except common water) are to be deemed and taken to be low-wines and are chargeable with the duties set on low-wines from foreign materials: And when you find any Distiller, distilling, or rectifying, and have cause to suspect that the still is otherwise charg'd or prepar'd to work than it ought to be for that purpose: you are

are to examine what materials are in such still, by taking off the still-head, if not at work; and if at work, you are to stay and see the same wrought off, and then to examine it as aforesaid. You are also, when you have an opportunity, to take a gage of the wash in the still, in order, to compare the same with the quantity missing from the backs.

YOU must strictly endeavour so to observe every person under your care, that none may work or carry out any exciseable liquors at unlawful hours, nor prepare or receive any wash of foreign materials, whilst he hath any malt-wash in the house undistill'd, nor use any other unlawful practice: and whenever you discover a fraud, you are immediately to acquaint your surveyor, or general-surveyor therewith, that information may be brought against such offenders, and the penalties duly inflicted.

XVII. YOU are not to trade in tea, coffee or brandy, or in any other exciseable liquors; nor with any person under your Survey; nor borrow any money, nor accept of any treat, fee or reward, for making tables of utensils; or for any thing whatsoever, of any distiller,

maker of vinegar, cyder, mead or sweets, or other person employ'd by them, or any of them, upon pain of being discharg'd.

XVIII. W H E N any distiller gives you notice of working at unlawful hours, you are to enter such notice in the leidger when you come to the chamber, that such distiller may be duly survey'd; and from time to time to acquaint each distiller under your survey, that if he shall have fire, though dampt, under any of his stills, wherein are any materials for distillation, being not within the Statute-hours for working, without giving notice to the officer it will be deem'd a forfeiture of ten pounds: And the officer whose turn it is to survey in the last course at night must carefully observe, whether any such fire be under any still, and signify it against his survey, both in the minute-book and leidger; and when your survey happens on a Sunday, and you shall have a wash-still at work, let not your surveys be above 6 or 7 hours wide; and this to be performed either by the officer's doubling upon himself, or by an assistant going in his stead, as it may be thought proper by the surveyor of the district. And, here take notice, that
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some one officer or assistant of each respective division, do survey the whole division every night; and if a single, or one part division, to survey the whole twice every night, from E 9 to M 5. And that the said surveys be made at times as various and uncertain as may be.

XIX. W H E N you make a charge upon any person liable to the duty of Excise, you are subject to the penalty of ten pounds for not giving a true copy under your hand of each charge by you made, if such copy be demanded in writing.

XX. Y O U are not at your peril, to make use of two books of one sort, nor tear out or alter any leaf in any book us'd by you; nor are you to enter in your book any survey, gage, stock, or remark whatsoever, not actually taken by you; nor permit any survey, &c. to be taken or transcrib'd from yours; nor enter any survey, or part of any survey in memorandum-books or loose paper; nor, upon any mistake that you shall make in taking your surveys, erase, alter, or obliterate any figure, character or remark; but when you shall com-
mit

mit any such mistake, you are to write against the same, or insert the true gage, in the best and plainest manner you can: For, if any officer, or assistant, for the town, do presume to alter or change any word, figure, or character in his books; or write any reason for a mistake or blunder, after his surveyor, or general-surveyor, shall have examin'd his books, and taken notice to the officer or assistant, of such mistake or blunder, he will be immediately discharged.

XXI. WHENEVER any distiller shall give you notice of his intentions to use any tun, cask, wash-back, copper, still, or other vessel; or any ware-house, store-house, cellar, or other place, for the brewing, making or keeping any worts, wash, low-wines, spirits, or strong-waters; or any other exciseable Liquor whatsoever, you are forthwith to give an account thereof to your surveyor; and enter all such notices, as you shall so receive, in a book kept by your Surveyor for that purpose, upon pain of being discharg'd, in case you shall fail herein.

Note, Every person or persons having, or keeping any wash, cyder, or other materials fit for distillation

tillation, and having in their possession any still or stills, which, with the head or heads on, will contain separately, or together, ten gallons, or upwards, proof being made thereof, by the oath of one or more credible witnesses or witnesses, shall be deemed and taken to be a common-distiller for sale. Vide 12th Geo. III. page 19.

XXII. W H E N you are order'd to survey and take charge of the whole division for the Sunday, you are to come to the chamber by M. 7, and enter yourself come on duty in the leidger; and after you have survey'd all the division, you are to come to the chamber by E. 7, and post your surveys in the leidger, and enter yourself off.

XXIII. Y O U whose turn it is to survey in the last course, shall daily cast up the gages, and make out all the charges.

XXIV. Y O U are to gage and charge the distiller's wash-backs to half an inch; and to insert in your book the condition of all backs in the possession of any distiller, whether lately made use of or not; and on each survey, and in stocking any exciseable liquors, you are to
write

write (F) to a full cask or vessel, and (OO) to an empty one; and when the wet or dry inches are even and less than 10, you are to place a cypher before and after, thus, 09.0; and if more than 10, only after them thus, 19.0; and if less than one inch, thus, 00.5.

XXV. WHEN you are desired to see any bottoms of melasses-wash thrown away, you are to allow three gallons and no more in one hundred; and on finding them to be thick bottoms without any mixture of spent-wash, or liquors, &c. may see them thrown away, and allow the same accordingly, if the gage of the bottoms answers such allowance.

XXVI. IF you are desired by any distiller or his servants to attend and see any kind of wash, sugar-water, cyder, &c. thrown away; you are to acquaint your surveyor thereof, that he, as well as yourself, may attend and see it done; and the surveyor is to report the same to the board, and have directions for charging, or not charging such wash, &c.

XXVII. YOU are to observe, that no allowance be made to any trader, after the duty
has

has been charg'd, and a return made thereof, either in the distillery, vinegar, &c. but that a complaint be first laid, and then heard by the commissioners in a judicial way.

XXVIII. YOU are strictly to guard against giving the least suspicion of using two sorts of ink, upon one and the same survey, except on occasion of breaking, or losing your ink-bottle, which you are to remark in your survey book.

XXIX. WHEN you shall discover any fraud or offence against the laws of excise, whereupon an information ought to be exhibited, you are to take care to acquaint the solicitor therewith in writing, within ten days after such discovery made.

XXX. WHEN you receive a summons for trial, or hearing any complaints, you must not delay coming to the office before the day of such trial or complaints are heard, in order to look out the books which may be wanted, that the commissioners may not wait for you to speak to the facts when called upon.

XXXI. WHEN you make a demand of
entrance

entrance at any common-distillers, vinegar-makers, &c. you must, for a reasonable time, knock, ring, or call at the distillers, &c. gate, or dwelling-house, or at such other place where you have usually procur'd entrance; and if you are not admitted thereupon, you must with a plain and audible voice, make a demand at the said place, in the words to the effect following, *viz.*

I ——— Gauger of excise, do demand entrance into the distilling-house, &c. to gage and take an account of your wash, low-wines, &c. as the law directs. And if the demand be made in the night-time, it must be done in the presence of a constable, which you are to signify in your demand.

A N D if the demand be made in the day-time, you should, (if possible) have some sufficient witnesses present, to prove your making such demand; and after you have so done, you are to stay a reasonable time, before you go from the house or place, and enter the whole of your proceedings in your book: and upon a denial of entrance, you are to acquaint the distiller, &c. or his servant (if possible

possible) with the danger thereof, and the penalty incurr'd thereby.

Note 1, No common distiller shall distil or carry out low-wines, or spirits, &c. unless within the times following, viz. from Michaelmas to Lady-day, between five in the morning and eight at night; and from Lady-day till Michaelmas, between three in the morning and nine at night: on forfeiture of 10l.

Note 2, No distiller or maker of low-wines, spirits, or strong-waters, shall on any pretence, begin to charge his still with wash, spirits, or other materials fit for distillation, without first giving notice to the proper officer, six hours at least, of his intention to charge such still (unless between the statute hours) and in case such distiller, &c. shall not begin to charge his still at the time mentioned in such notice, or within one hour after, such notice is void; and he must give another like notice in writing: And if any distiller shall begin to charge his still with wash, &c. (except within the statute hours) without having first given such notice, he forfeits 100l. Vide 33 Georgii II. page 39, 40.

XXXII. YOU are to take care that all distillers, &c. under your survey, make true and particular entries of their work-houses, warehouses, utensils, &c. as the law directs : and as soon as possible after such entries are made, you are to repair to, and require the person or persons, who made the entry, to shew you every ware-house, or other place, every utensil, &c. express'd in such entry, and you are to mark the particulars in such manner, as may enable your surveyor, or other person, readily to find the same.

XXXIII. YOU are to mark every still, copper, wash-back, cask, or other vessel, us'd and enter'd by any distiller, which you are to have notice of for the brewing, distilling, working, making, laying, or keeping of wash, low-wines, spirits, or feints, with a particular distinct and durable mark : and if any person, or persons whatsoever, shall at any time, rub out, or deface any such mark so fix'd, such person or persons so offending, forfeits 20*l*.

XXXIV. YOU are to cast all wash, vinegar-beer, low-wines, spirits, &c. by inch-tables of all fix'd utensils ; and by the proper diameters,

ters, areas, drips, and contents of all stills, and the bung depth, content, or areas of all utensils not fix'd, which are first to be examined by your surveyor, and sign'd by him.

XXXV. Y O U are not to presume to keep any holiday, or neglect your duty and daily course of business, on any pretence, without having leave from the board for so doing; and the surveyors of the distillery and brandy, are to report all such officers and assistants that do not comply with the same.

XXXVI. W H E N any surveyor, or general-surveyor, shall have occasion to employ any officer under his inspection, upon any extraordinary occasion, in matters relating to the advantage of the revenue, all such officers shall punctually observe the directions of their said surveyors: If it be the officers time of duty he is to note it in his minute-book.

Note, That in keeping stocks on vinegar, cyder, &c. as well as any other matters tending to the better securing the revenue, which are not particularly mention'd in these instructions; you are to observe the directions of your superior officers, and
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all the other instructions for officers who survey dealers in brandy, &c. where they may be applicable.

XXXVII. IN order to prevent officers employ'd in the town from misrepresenting the cases of traders to the board ; it is order'd that when any officer in the distillery, large dealers in tea, or in the brandy-stocks, shall be order'd by the commissioners to report upon any petition presented by any trader to the board, on account of goods seized within the weekly bills of mortality ; or when any officer, in the said distillery, large dealers in tea, or in the brandy-stocks, shall find such a disparity in any of their stocks, as is necessary to report the same to the board ; such officer, in either of the said cases, must first acquaint the surveyor or general-surveyor therewith ; in order that the merits of the seizure, or disparity of stocks may be examin'd into by the said surveyor, or general-surveyor, before such officer presumes to make a report, or lay such seizure or disparity before the board.

XXXVIII. WHEN you make any seizure of coffee, tea, spirituous liquors, &c. within the jurisdiction of the general-excise-office you shall

shall immediately enter notice of the said seizure, in a book to be kept at the chamber to which you belong, mentioning the true time when such seizure was made ; together with the quantity and quality thereof ; which seizure is to be brought to the general-office, and delivered to the warehouse-keeper, in the same package, and in the same condition as when seiz'd ; and to be reported to the board, in two days, exclusive of Sundays and holidays, on pain of being discharg'd, for neglect thereof : And the bill of expences, attending each seizure, if the goods are condemned by the commissioners, must be delivered to the register's principal clerk, within one week after condemnation, for him to lay the same before the board for their approbation, before each seizure is made up ; otherwise the said expences will not be allow'd.

XXXIX. N O officer in the distillery shall receive more than one guinea, for instructing any person, nor shall any surveyor, who examines and certifies for such person, receive more than half a guinea for so doing, nor brandy officer, more than ten shillings and sixpence for instructing any person ; and a surveyor,

veyor, not more than five shillings, for examining and certifying for such person.

XL. NO surveyor, nor officer of the distillery or brandy, shall certify any person qualify'd for an employment in the excise, before he can survey malt and melasses distillers; and take brandy, tea, and cyder-stocks, &c. and draw forward all the charges at such distillers and dealers in cyder, &c. cast and balance the brandy, tea, &c. stocks, in the credit-book in a proper-manner.



INSTRUC-

INSTRUCTIONS FOR OFFICERS

Who Survey

VINEGAR MAKERS.

IF the vinegar-maker brews his preparatives, a gage of the worts must be taken, and a charge made, after the manner as in a common brew-house; except that the vinegar-makers have no allowance for wash or waste.

Note, *All stale-beer, returns of beer or ale, cyder, verjuice; or any other liquors proper to be made into vinegar, found in the custody or possession of any common vinegar-maker, (except such beer, ale, or other liquors, as are to be drank in the family, and which shall be kept separate and a-part*
for

for that purpose) are to be deemed vinegar, or liquors preparing for vinegar, and are not to be mixed with rape or other liquors, or materials, before shewn to the proper officer, as the law directs.

II. YOU are frequently to survey all makers of vinegar within your division ; and keep an account of, and charge all liquors so taken account of, as the law directs ; and here take notice, that no vinegar-maker shall deliver, or carry out any vinegar, unless within the times following, *viz.* from Michaelmas to Lady-day, between five in the morning and eight at night ; and from Lady-day to Michaelmas, between three in the morning and nine at night ; on forfeiture of ten pounds. And no vinegar-maker shall receive liquors, &c. proper for vinegar ; nor deliver out vinegar in casks, without giving notice to the officer, unless from Michaelmas to Lady-day, between seven in the morning and five at night , and from Lady-day to Michaelmas, between five in the morning and seven in the evening ; on forfeiture of fifty pounds.

Note, *The vinegar-makers differ in their method of souring vinegar preparatives : some do it,*

it, by laying their casks in the sun, with their bungs open, during the summer; others by keeping their liquors in stoves.

III. IN keeping stock of the preparatives, it must be by the wet inches, and the charge brought forward (where any shall arise) at 34 gallons to the barrel, beer-measure, (by 10 and 11 Gulielmi III. p. 227) an example of which you have on the 5th day; where the charge is made from the increase in N^o 5, and is

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4. 1. 3. 5.

The use of the rapes is to help to eager the preparatives; to fine them, and to give them a flavour; and in taking stock thereof, if the dry inches cannot be taken, they are to be kept by the proportion of $\frac{1}{8}$ $\frac{1}{4}$ $\frac{1}{2}$ $\frac{3}{4}$ or (f), according as they appear to be by sounding the outside of the cask.

IV. YOU must be very careful in phialing the rapes; for the liquor, at the top and bottom, may be fine and clean old vinegar, when the body of the rape may be otherwise, by wine, cyder, or stale-beer, &c. privately brought

brought in, and put on the rape unknown to you, in order to run the duty; but may be discovered by the phial, in which it will appear foul, and of a different colour.

Note : The penalty of clandestinely bringing in liquors, and mixing them with any other liquors, rapes, or other materials, before account thereof is taken, is twenty pounds; vide 10 and 11 Gulielmi III. p. 218.

V. T H E officer who is to attend at the vinegar-yard, to see the liquors, &c. proper for vinegar received, and the vinegar deliver'd out, shall not fail to give his attendance there, from Michaelmas to Lady-day, half an hour before morning seven, and after evening five; and from Lady-day to Michaelmas, half an hour before morning five, and after evening seven; and upon receiving in such liquors, &c. proper for vinegar, shall then enter into his stock-book, a true gage thereof; as also the number of hogsheads and half hogsheads of vinegar as sent out; and compare the same with the whole stock daily taken; and when brewing, shall not leave the said place, till he has gages of the whole worts, and goods
in

in the mash-tun; and at his going off duty at night, or coming on in the morning, he must make careful observations to discover whether any fraud has been committed in his absence; of which, he is to acquaint his superior officer. He must also enter down the time when any general-surveyor, surveyor or officer surveys there; and such general-surveyor, surveyor or officer, must also enter his attendance or non-attendance there.

VI. Y O U are not to leave any book, or certificate, at any vinegar-makers, when you go off duty at night; but to leave them in a proper place at the excise-chamber, for the officer who goes on duty next morning.

VII. T H E dimensions of every rape-cask are to be taken; *viz.* its depth and content, or depth and area; as also the height of the false bottom, if any. The false bottom is a board full of holes, set about eleven inches, more or less, from the bottom; (its use is to support the rape) so that what is below the false bottom is liquor only.

To cast up a charge upon the rape, on discovery of a fraud, or otherwise.

The liquor that is below the false bottom being solid, is cast up as such; and what is above, being rape and liquor together; the officer's charge, if a new rape, must be $\frac{2}{3}$ thereof; but, if an old rape, $\frac{1}{2}$ part. An example of which you have, on the 7th day, in N^o 3, mark'd with three dots \therefore , denoting it to be new.

Note: If the rapes are not full, in casting up the quantity, a gage must be taken to the surface of the liquor.

On the 5th day the increase of wine brought into stock in N^o 5 is 148 gallons, which divided

B. F. G.

by 34 gives 4. 1. 3. 5 the charge.

On the 7th day, new liquor being found on the 3d rape, the charge is as follows; viz, $\frac{1}{2}$ of the rape's content, above the false bottom is

	Gallons
	86
Liquor in false bottom	35
Total	121
	B. F. G.

which 121 gallons divided by 34, gives 3. 2. 2. the charge

Mr.

Mr. A.B. Vinegar-Maker, 1766.

Rapes.

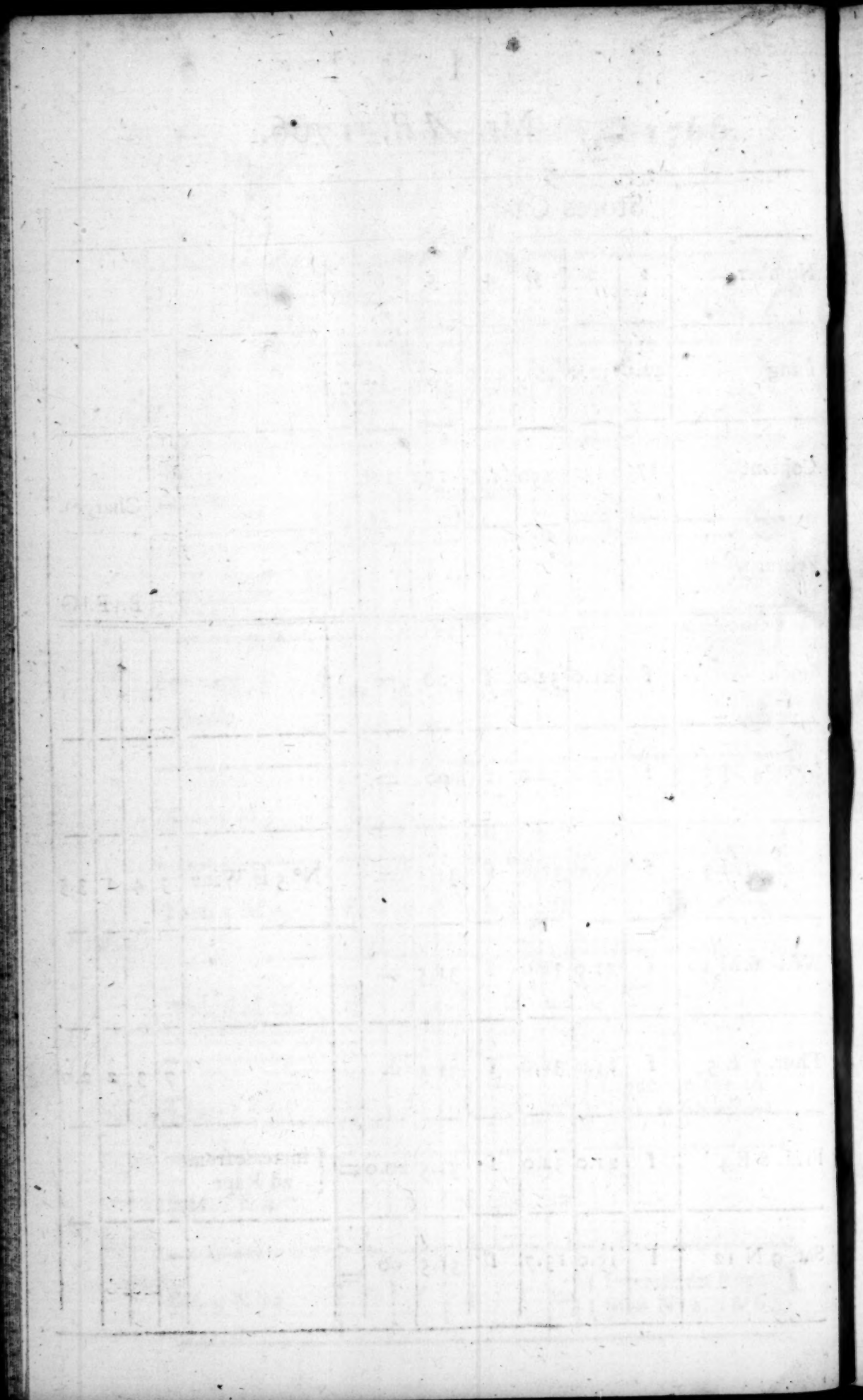
Number	1	2	3	4		
Whole Depth	50.0	50.0	51.5	52.0		
Content	210	212	207	208		
Depth of False bottom	11	11	10	12		
February Stock	f	$\frac{1}{2}$	f	$\frac{1}{2}$	=	
Mon. 4 M 7	$\frac{1}{2}$	f	$\frac{1}{2}$	f	=	
Tues. 5 M 9	f	$\frac{1}{2}$	f	$\frac{1}{2}$	=	
Wed. 6 M 10	$\frac{1}{2}$	f	$\frac{1}{2}$	f	=	
Thur. 7 F 5	$\frac{1}{2}$	f	f	$\frac{1}{2}$	=	{ Liquor on the 3d Rape is Stale Beer.
Frid. 8 E 4	f	$\frac{1}{4}$	f	$\frac{1}{2}$	=	
Sat. 9 N 12	f	f	$\frac{1}{2}$	f	=	{ Increase on Rape from N ^o 2, 3 & 6.

Mr. A.B. 1766.

Stores Casks.

Number	1	2	3	4	5	6				
Bung	42.0	32.0	36.5	40.0	34.0	31.0				
Content	170	130	150	146	152	126			Days	Charges.
February										B. F. G.

Stock	f	21.0	32.0	f	00	=						
Mon. 4 M 7	f	21.0	32.0	f	00	=						
Tues. 5 M 9	f	21.0	32.0	f	31.5	=	Nº 5 is Wine	5	4	1	3	5
Wed. 6 M 10	f	21.0	32.0	f	31.5	=						
Thur. 7 E 5	f	21.0	32.0	f	31.5	=			7	3	2	2.0
Frid. 8 E 4	f	21.0	32.0	f	31.5	20.0 =	{ increase from 2d Rape					
Sat. 9 N 12	f	15.0	13.7	f	31.5	00 =						



INSTRUCTIONS FOR OFFICERS

Who Survey

CYDER and SWEETS - MAKERS,
and Dealers in CYDER and SWEETS.

I. **Y**OU are frequently to survey all the makers of cyder in your division, and keep an account of what presses are at work for cyder, and charge the said liquors, as the law directs; and you must take notice, that every person that shall buy any cyder, or perry; or any fruit to make into cyder or perry, and shall sell any of the cyder or perry, so bought or made, by the hoghead, or any greater or lesser quantity, is declared by the law to be a retailer of cyder or perry: And chargeable with the duties of such cyder or perry: And
where

where you shall discover any cyder or perry to be brought into your division, that has not been charged by you ; or that has not a proper certificate accompanying it, signifying that the duties thereof have been charged elsewhere, you are to charge the said cyder or perry with the duties directed by law ; viz. if in the hands of a factor, agent, dealer, or retailer, with the duty of 16s. 8d. per hogshead. Verjuice is to pay the duty of 6s. 8d. per hogshead only, and to be charged when first made.

Note : All persons being dealers in, or retailers of, cyder or perry made from fruit of their own growth, and selling the same not in less quantity than twenty gallons at a time, are chargeable with 6s. per hogshead duty, and if any such person or persons sell less than twenty gallons at a time, he, she or they must be charg'd with the whole duty of 16s. 8d. for all the cyder and perry so sold respectively.

II. YOU must take notice, that by a clause in the malt-act, 4 George I. all dealers in cyder and perry receiving into their custody, great quantities of cyder and perry, are to permit you to enter into such places where the said liquors are kept, and to gage the same ;

and

and you are to charge the duty of 4s on each hogfhead upon fuch dealers, who fhall not make it appear that fuch cyder, &c. was made of fruit of their own growth; and to keep ftock of the fame: and when any of the ftock fhall be fold, to charge fuch part (as was before charg'd with 4s. per hogfhead) with the retail duty of 12s. 8d. per Hogfhead more, returning feparate accounts in the vouchers, monthly, for the fame. Alfo you muft make out duplicates of the charges; mentioning the month and day when the duty is to be paid; which after your furveyor hath examined and figned, you muft deliver to the trader.

Note: By two claufes in the malt-act, 17 Geo. II. it is declared that no perfon or perfons fhall be chargeable with the duties upon cyder or perry, fuch perfon or perfons buying the fame for his, her, or their private ufe only; and not being a dealer, or dealers in cyder or perry, or a retailer or retailers thereof. And that every perfon or perfons whatfoever, who fhall after the 25th of March, 1744, fell any quantity of cyder or perry, or either of them, in lefs quantity than 20 gallons at a time, whether the fame be made from fruit of his, her, or their own growth, or from bought fruit, fhall be deem'd

deem'd and taken to be a dealer in cyder and perry, and a retailer thereof; and shall be subject and liable to the duty of 4s. per hogshead, for such quantity of cyder and perry so sold, over and above all other duties payable for cyder and perry sold by retail; and that every dealer in, and retailer of cyder and perry, and other person and persons receiving into his, her, or their custody or custodies, any quantities of cyder or perry, or either of them, for sale, and every person or persons who shall buy any fruit to make into cyder or perry, or either of them, for sale, shall make a true and particular entry in writing, of the several and respective store-houses, &c. by him, her, or them respectively made use of, for the making or keeping of cyder or perry, on pain of forfeiting the sum of 50l. for every such store-house, &c. which shall be made use of by any such dealer, or retailer, receiver, or maker respectively, without making such entry thereof as aforesaid.

III. IN keeping stock upon cyder-makers, as also on dealers in cyder and sweets; you must write (f) for a full cask; and all casks which are ullages, and taken by sound, you must draw a short line between the numerators and denominators, proportioning the quantity in the following manner; viz. $\frac{2}{4}$ $\frac{1}{8}$

$\frac{1}{4}$ $\frac{1}{8}$;

$\frac{1}{4} \frac{1}{8}$; and the length, bung, and content of any cask, you are not to insert any where, but in the columns, for that purpose, at the top of your stock-book. Also, you are to close the end of all stocks with parallel lines, thus, =; and to put cyphers in the columns of such casks as are out; and to dash off those which are missing: and upon the last stock taken every month, to reduce the numbers marked on the casks, and insert the fresh numbers, under the proper casks, and last stock taken; which fresh numbers only, are to be transcrib'd into the next month's book.

IV. IF cyder shall be shipped for any part of *Scotland*, you are immediately to send to the commissioners of excise at *Edinburgh*, an account of the quantities, and the buyers names; also the names of the ships, masters, to what port bound; and whether the cyder has been charg'd with any, and what duty.

V. EVERY officer who keeps stock on any dealer and retailer of cyder, must at the end of every month, cast up, in hogsheads and gallons, the last stock taken, and set down, over each stock of cyder in his book, with
what

what duty each stock has been charg'd; and what duty is depending to be charg'd thereon; and to enter the charges of each duty in proper columns in his stock-book, that the surveyor may examine the same, and see that the charges are duly returned.

VI. Y O U are not to make any allowance for cyder thrown away in your fight, out of any cyder depending to be charged with the duty, without having the commissioners order for doing it.

VII. Y O U are to observe when any port-officer enters a notice of cyder in the leidger, sent to any dealer in, or retailer of, cyder under your survey, you are immediately, or as soon as possible, to go to such trader, and gage and take an account of the same. And when any officer finds any cyder gone to any distiller, he is immediately to enter the same in the distillery-leidger, at the chamber into whose division it shall be sent, that an account may be taken of such cyder, before it be put into the still.

VII.

VIII. YOU are daily to stock your cyder-makers in time of working, and enter, under its proper number, the presses at work, and the depths and contents of the pomace-tubs, and on every survey, the quantity of pomace therein, *viz.* (F) $\frac{3}{4}$ $\frac{1}{2}$ or $\frac{1}{4}$: And when any cyder is return'd on pomace, you are immediately to enter in your minute-book, the time when, and the number of the cask, out of which the said cyder was taken, with the wet inches in proper columns.

IX. IN keeping stock upon a sweets-maker, you must take the dimensions; *viz.* the depth and content of the cask wherein the fruit is steeped; and in taking stock, you are to enter the dry inches thereof to the surface of the liquor, on each survey; or by the proportion of $\frac{1}{8}$ $\frac{1}{4}$ $\frac{1}{2}$ or $\frac{3}{4}$, as they appear to be, by sounding the outside of the cask, when you cannot easily come at such gage. On every fresh charging of it with fruit, you must put (F) over the figure, marking it with three dots, thus, \therefore , which denote it to be new.

X. YOU must be very careful in phialling the steeps; for the liquor or sweets, at the
top

top of the fruit, and at bottom of the steep casks, may be a rich, luscious sweet; when that which is in the middle, is of no other strength and sweetness, than the water put first on the fruit, the other sweets being drawn off, and convey'd away; and by such artifice, if not discover'd, they may run the duty. Heretofore, when the duty was thrice as much as it is now, they had another way to deceive, which ought still to be guarded against; by setting a steep drawn off again with fresh fruit, and on the top thereof put a cann or two of small sweets that came off last from the steep, so drawn off, and laying on it, some inches deep, a quantity of the old rape, or spent fruit, till such time as the liquor under it, steeping on the new fruit, receives sufficient strength and sweetness to be drawn off.

XI. Y O U are to keep stock of all sweets drawn off the steep, &c. and to be careful in tasting the same with a phial, (as mention'd in the 13th article of the officers instructions for the distillery) that new sweets made of sugar, or sweets clandestinely drawn off the steep, be not brought into stock under your survey, of which the duty is not charged; which the
sweets-

sweets-maker may do, by making a decrease in stock of such sweets as have been charged with the duty, which he sent away unknown to you, and making good again that stock, to the same inches wet with the new sweets ; on which, to prevent your discovering the fraud, he pours a small quantity of the sweets before in stock, the new lying under it, not incorporated together ; therefore, to guard against such a practice, you must always drop your phial down to the bottom of the cask ; so that if there is any fraud, it is easily discerned by the colour and taste thereof.

Note : If, after you have gaged, taken an account of, and charged any sweets drawn off from any steep, in your sight, any part thereof be afterwards thrown over any steep, either with fresh fruit added, or without ; you are not to make any allowance for the sweets so charged, without the board's direction for it.

XII. Y O U are, on your return to the chamber, on coming off duty, to post the gallons in stock, at each sweets-maker's under your survey, in the leidger, or credit-book.

D

XIII. THE

XIII. THE penalty, for concealing sweets, is 40 shillings per barrel, vide 7 and 8 Gulielmi III. p. 152. And for a private steeping tub, &c. the penalty is 50 pounds, by 8 and 9 Gulielmi III. p. 192.

Note ; No sweets-maker shall deliver, or carry out any sweets, &c. without notice to the officer, but between the hours of 5 in the morning and 8 at night, from Michaelmas to Lady-day ; and between 3 in the morning and 9 at night, from Lady-day to Michaelmas.

Note also; That sweets made in Great-Britain for sale, and for which the duties have been duly paid or charg'd, are not to be sent or removed from one place to another, without certificate from the officer of excise of the place, from whence such sweets are to be sent or remov'd, expressing the quantity and quality of such sweets; and the names of the persons from whom, and to whom, such sweets are to be sent ; which certificate is, upon request, to be given without fee or reward. And the maker of sweets for sale, sending out, or vintner receiving such sweets, without certificate, forfeits 10s. per gallon, together with the sweets and casks, which shall be seized by any officer of excise, p. 415.

XIV. IF

XIV. IF you discover that a steep has been drawn off, and the sweets clandestinely removed, so that you can have no gage thereof; you are, in such case, to use your utmost endeavours to find out such sweets, by taste, or increase in stocking. The charge to be made at 31 gallons and a half to the barrel, wine-measure, vide 1 Richard III. chap. 13; and the duty of the barrel is twelve shillings, and so in proportion for any great or lesser quantity. Vide 10 Georgii II. p. 724, where it is likewise defined what shall be deemed sweets, that there might be no more doubts for the future; and comprehends all liquors made for sale in Great-Britain, by infusion, fermentation, or otherwise, from foreign fruit, sugar, &c. or called or distinguished by the name of made-wines. — And by a clause in the same act, it is enacted, that every maker of sweets, or made-wines, for sale, shall make particular entry of every room and place made use of, on pain of forfeiting for every room or place, the sum of 20 pounds, p. 725.

Note,

Note : Touching all other matters tending to the security of the revenue, not particularly mention'd in these instructions, you are to have recourse to, and observe, the instructions of cyder-officers on the wharfs.



Mr.

Mr. A.B. Sweets-Maker, 1766.

		Steep			Store					Charges.
Number		S. 1			£. 1					
Depth		50.0			31.5					
Content		190			130			Gall. in Stock	Days	Barr. Gall.
February		Fr.								
Mon. 2.	M 7	05.0	=		00	=				
	M 10	05.0	=		00	=				
	Ep 3	03.0	=		00	=				
	Ep 7	03.0	=		00	=				
Tues. 3.	M p 5	03.0	=		00	=				
	M p 11	03.0	=		00	=				
	Ep 2	03.0	=		00	=				
	E 8	02.0	=		00	=				
Wed 4.	M p 5	02.0	=		00	=				
	M p 11	02.0	=		00	=				
	Ep 3	02.0	=		00	=				
	Ep 7	02.0	=		00	=				
Thur. 5.	M p 6	02.0	=		00	=				
	M p 10	02.0	=		00	=				
	Ep 2	02.0	=		00	=				
	Ep 6	02.0	=		00	=				
Frid. 6.	M p 5	02.0	=		00	=				
	M 11	00	=		26.7	=	119 $\frac{1}{2}$			
	Ep 3	00	=		26.7	=	119 $\frac{1}{2}$			
	Ep 7	00	=		26.7	=	119 $\frac{1}{2}$	6th	3.	25
Sat. 7.	M 6	00	=		26.7	=	119 $\frac{1}{2}$			
	M 11	00	=		26.7	=	119 $\frac{1}{2}$			
	Ep 4	Fr.	=		26.7	=	119 $\frac{1}{2}$			
	Ep 8	04.0	=		13.0	=	70			
Sun 8	M 8	04.0	=		13.	=	70			

Mr. A. B. Sweet's Register, 1887

Date		Particulars		Debit		Credit	

INSTRUCTIONS FOR OFFICERS

Appointed to Survey the

CYDER at the WHARFS.

I. **Y**OU are every day to come to the cyder-chamber, and enter your name, and the true time of your coming on duty; and at which wharf you are gone to survey, in a book for that purpose.

II. **Y**OU are daily to attend the wharfs in Southwark, where cyder is landed; which at present are principally Chamberlain's, Cotton's, Hay's, Hilditch's, and Simmond's wharfs, there to receive Intelligence, from the key-officer, of all Quantities of cyder landed, or lodg'd for Sale.

III.

III. Y O U are to enquire the proprietor's name, and place of abode ; whether the cyder is of his own growth, or bought, and has paid the duties : If of his own growth, whether the owner has brought proper testimonials to prove the truth thereof ; and whether he hires a separate warehouse, or puts it promiscuously in common warehouses ; whether the owner acts in his own person, or by agency.

IV. YOU are to charge 16s. 8d. per hog-head upon all cyder or perry which shall be sent to any factor or agent to be sold or dispos'd of ; and every person who shall receive into his, her, or their custody, any cyder or perry to be by him, her, or them, sold or disposed of, is deem'd by the law to be a factor or agent, and chargeable with the whole duty of 16s. 8d. unless such person, &c. who receives the same shall and do make due proof that such cyder or perry was made from fruit of his, her, or their own growth and not from bought fruit ; or unless it shall appear, by a proper certificate accompanying the same, that it had been charged with all the several and respective duties impos'd on cyder and perry.

V. YOU

V. YOU are farther diligently to observe, what cyder the wharfinger takes under his care, tho' in common warehouses ; and upon delivery thereof, in case he refuses to give an account of the proprietor's name and place of abode, to charge the same upon him, as by 4 Georgii I. p. 392.

VI. YOU are exactly to gage all own-growth cyder, and other cyder that has not paid the duties, as soon after landing as the nature of the business will permit ; and frequent stocks are to be taken, that the decrease of the said cyder, and to whom sent, may be sooner discovered.

If you meet with any difficulty in the execution of your duty ; and particularly, if you are denied entrance to gage or take any subsequent stock that the wharfinger takes under his care ; or if he sends away cyder without giving a particular account as aforesaid you are forthwith to acquaint the commissioners therewith, in order to have their directions.

VII. IF you find any malt spirits, or aqua vitæ, brought by sea from Scotland, you are
immediately

immediately to give notice thereof to the distillery-surveyor of the division, where such spirits of Aqua-vitæ, are landed, or found, that he may directly gage and charge such spirits &c. with the duty of low wines and spirits drawn from malt; or with such part of the duty as does not appear to have been charged or paid; and the surveyor who shall gage such spirits, &c. is to give the owner or agent a duplicate of the charge, that he may bring the same to the excise-office, and pay the said duty; and the person who receives the duty shall certify, on the duplicate, to the surveyor, or permit-writer of the division, that he has received the same; in order that permits may be granted: And such charges are, from time to time, to be returned monthly, in the distillery-vouchers of the division where they are made.

VIII. Y O U are to see that all persons laying or keeping of cyder or perry, &c. in any warehouse, &c. at the wharfs, under your survey, do make true and particular entry in writing, at the excise-chamber on the wharf, of the several and respective warehouses, &c. made use of by them for laying or keeping of cyder,

cyder, &c. and you must insert those enter'd places in your stock-book, in the usual place.

Note; That in keeping stock on cyder, &c. or touching any other matter tending to secure the revenue, which is not mentioned in these instructions, you are to observe the directions of your general surveyor, and all other instructions for officers who survey dealers in cyder, &c. where they may be applicable to you.



INSTRUCTIONS

FOR THE

PORT-OFFICER above Bridge.

I. **Y**OU are every day to enter your name, and the time of your coming on duty, in a book for that purpose, kept at the first division distillery-chamber; and you are to take an account of all the cyder that shall come to the several wharfs above bridge; and at the several inns where cyder comes to, by land-carriage; and to enter in your book every survey, you make, the day and hour when, before you leave each wharf or inn; and to give speedy notice to the several chambers of those divisions into which cyder shall be sent; and to enter weekly, in the distillery-examiner's office, an account where the cyder (which is found at the several wharfs or inns) is sent.

Note :

Note : The port-officers upon cyder below and above bridge, are not to receive any duty for cyder: But if any person be charg'd with the duty, who is in haste to go into the country; such officer who made the charge, must make out a duplicate of the charge made on such person, and give it to him, that he may pay the duty into the office.

II. YOU are to see that all masters of vessels, intending to land cyder or perry at the wharfs below bridge, do make report thereof within three days after their arrival in the port of London, distinguishing in such account the persons names and places of abode, from whom sent, and a just and true account in writing, of the whole quantity of cyder and perry, by him receiv'd on board, and at what port; and, also the names and places of abode of each person to whom sent; and where the same and every part thereof is to be delivered, and in case the master, or other person having the care of any such ship, &c. shall neglect or refuse to give such account; or shall dispose of, or deliver, any part of the cyder or perry, by him taken on board at sea, or in any other place, except the place to which the same was consigned (unavoidable accidents excepted) he shall

shall for every such offence, forfeit and lose the sum of 20 pounds; and all cyder and perry which shall not be landed within 21 days after arrival shall and may be seized, together with the casks or other package containing the same.

Note; If any dealer, retailer, agent, or factor send, or cause to be sent, from the maker or makers thereof, cyder or perry, to any person contracting for, or ordering the same, without the duties thereon have been first charg'd, and without a certificate accompanying the same, such dealer, retailer, &c. shall forfeit the sum of 50 pounds.



INSTRUCTIONS

FOR THE

PORT-OFFICER below-Bridge.

I. **Y**OU are every day to come to the cyder-chamber, and enter your name and the time of coming on duty ; and when you find any ship or ships at work, you are to note each ship's name, and the place where it lies, in the book where you enter yourself on duty ; also, you are every day (Sundays excepted) to go to the custom-house and examine the cocket book, and sign your name, and to transmit a true account of the same into a book kept at the cyder-chamber ; which book, the key or stocking-officer at the wharfs is to inspect ; and you are to give speedy notice, at the several chambers of those divisions into which
cyder

cyder shall be sent ; and an account is to be returned weekly into the distillery-examiner's-office, where the cyder of every ship or vessel is sent.

II. Y O U are to enter, in a book kept at the excise-chamber on the wharfs, the names of all traders who have no settled habitations in town, together with the duty and time when received ; and your surveyor or partner must witness such receipts in the said book ; and in case of their absence, you must desire the trader who pays the same to sign his name in the book to the respective sum.

Note : You are carefully to observe the second article of the instructions for the port-officer above bridge.



INSTRUCTIONS FOR OFFICERS

Who Survey

DEALERS in BRANDY, &c.

And small Dealers in COFFEE, TEA, &c.
in LONDON.

I. **Y**OU are, in the beginning of your stock-book, to enter regularly the christian and sur-names, and places of abode, of all the sellers of brandy, &c. and tea, &c. in alphabetical order, with the particular page where to find each one in that book; also the number of stocks contained therein, and the number of houses under your survey, and sign your name in the front of the book.

E

II. YOU

II. YOU are early, every morning, to begin your survey on such dealers, not in a constant course, but closely to attend the most material part of your division, daily stocking as many as possibly you can, so that the whole may be stock'd, at least, twice every month; and to call frequently to see they make due entries in their books, as early in the morning as may be; and under each inspection to sign the two initial letters of your name: and where you find they do not make due entries, you, or your surveyor, are to report the same to the board. And where you suspect any trader doth not make true entries, you are to employ some person, privately to buy so much tea, &c. as will exceed the daily quantity such trader generally enters in his book; (the tea, &c. to be brought to the general office, and enter'd in a book kept for that purpose) and you are, upon each survey, carefully to look through all parts of the house which may be useful in carrying on frauds, never omitting the enter'd places; and using the best means you can to discover any brandy, &c. tea, &c. removing or brought in, without authentic certificates. And you are to use your utmost endeavour to discover any counterfeit or died tea; a description of which

which, with the penalties annexed, you may see in 2 George I. and 4 George II.

III. Y O U are every day, at morning 7, and evening 2, to come to the chamber, and enter your name in a journal, the time when you begin and ended your survey, and the number of persons stocked by you within the said time. You are again to return into your division to survey and stock as many more as you can, which you are likewise to enter in the said journal, when you come again to the chamber, that your diligence may appear. And if you shall find at the chamber or otherwise, that a permit hath been granted for any considerable quantity of brandy, spirits, coffee, or tea, to or from, any person you have reason to suspect, you are immediately to repair to such person, and take stock there, in order to discover whether there be a suitable increase or decrease of the same: or when you find such suspected permit taken out for brandy, &c. or tea, &c. and apprehend the goods will not be sent away with the permit; if you, by watching, can prove the goods are not sent out, nor the permit return'd, you have detected such a trader in a penalty, for
treble

treble the value, of such brandy, &c. or tea, &c. And besides, that dealer in tea is under another penalty for false entry in his book. Vid. 2 George I.

IV. YOU are to take care that all sellers of brandy, &c. and dealers in tea, &c. make true and particular entries, as the law directs; which entries you are immediately to insert in your stock-book; and, as soon as possible after such entries are made, you are to repair to, and require of, the person, or his servant, who made the entry, to shew you every warehouse, or other place express'd in such entry: and where you find brandy, &c. or tea, &c. in any unentered place, you are to seize the same; which, with the cask or package, is, by law, forfeited, and a penalty of 20*l.* inflicted on the offender for brandy, &c. and 200*l.* for tea, &c.

V. YOU are, as much as possible, to take care that no brandy, &c. or tea, &c. be brought into any warehouse, or other place, made use of by any dealer in, or seller of brandy, &c. or tea, &c. under your proper survey, without notice thereof first given to you; and producing to, and leaving with you
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an authentick certificate, that the duties chargeable on such brandy, &c. or tea, &c. so intended to be brought in as aforesaid, have been actually paid; or that the same hath been condemned as forfeited; or was part of the stock of some seller of brandy, &c. or tea, &c. of which an account hath been taken pursuant to the laws of excise; which certificate, when compared with such brandy, &c. or tea, &c. so brought in, must be duly filed at the chamber. In default of such notice, such brandy, &c. is forfeited; as also such tea, &c. with treble its value.

Note; No brandy, &c. may be sold, or exposed to sale in any place not enter'd, on forfeiture of the brandy, &c. and 40s. per gallon; nor any tea, &c. to be sold on forfeiture of the tea, &c. and treble the value, vide 6 and 10 Georgii I. p. 402, 498. Also a person selling, uttering, or exposing to sale tea in any place not entered for keeping tea, forfeits 10l. Vide 12 George III.

VI. WHEN you take stock on any dealer in brandy, observe that the law directs, that he keep all foreign brandy in a separate place from his British brandy, under the penalty of 10s. for every gallon of British brandy otherwise

wise kept, and forfeiture of the cask. If you find any increase of foreign brandy, &c. since your last stock taken, it is deem'd as brandy brought in without permit. So likewise any quantity of foreign brandy, &c. though less than a gallon, received by a retailer without permit, is forfeited, with the cask. Vide 8 Georgii I.

Note ; Every person having in his custody any brandy, &c. exceeding the quantity of 63 gallons, shall be deem'd and taken to be a dealer in, and seller of brandy, &c. and subject to be survey'd as other dealers, without any other proof of such person's dealing in brandy, by 6 George I. p 404. And every person whatsoever, who shall keep a publick-house, shop, cellar, or warehouse, for selling of brandy, arrack, rum, spirits, or strong-waters, and have in their custody any coffee, tea, &c. exceeding 6 pounds, are deemed dealers in the said commodities. Vide 11 George I. p. 491.

VII. INFORMATIONS on seizure being always laid in the officer's name who makes such seizure ; when therefore you are necessitated to make a seizure alone, and can have no witness there to prove the seizure, you must afterwards re-seize, or make a second seizure of
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the same goods, in the presence of a sufficient witness. In all seizures, except where brandy, &c. tea, &c. is seized, whilst carrying from place to place without a permit, &c. it will be necessary to prove that the brandy, &c. tea, &c. seized, belongs to a seller or dealer therein.

VIII. YOU are, as soon as possible, to give instructions to the solicitor of excise for information of seizures of brandy, &c. tea, &c. particularly mentioning the day, month, and year, when the seizure was made; and the place where made; namely, the street and parish, with the christian and sur-name of the person from whom seiz'd, if known; the quantity, number of casks and bottles, &c. the cause and reason of seizing; *viz.* whether, because the place where it was found, was not enter'd; or, that it was carrying from one place to another without a sufficient permit; or, that it was brought in without notice and a permit; or, that it was sold, or exposed to sale, in an unenter'd place.

IX. YOU are to enter the names of all such dealers who require permits for brandy, &c. tea, &c. in books kept at the chamber for that purpose; and every stock you take upon
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such dealers, you must, the first time you come to the chamber, enter the date and number of gallons, &c. then in stock, and sign the two initial letters of your name; and every time you take up permits, you are to post the number of gallons, &c. brought in, that such dealers may not impose upon the permit-writer, by demanding permits for greater quantities than this stock allows of. And you must keep a distinct file for permits by you received; and enter, in a scheme, at the end of every stock-book, an abstract of all those permits, that any permit may be the more readily examined, when occasion shall require. You are, upon your several surveys at victuallers, inns, and coffee-houses, diligently to observe, what casks of cyder are in stock; and when you find any in the hands of a retailer, or enter'd dealer therein, to gage and keep a stock thereof in a book to be given you for that purpose; and if they do not produce a certificate, agreeable to the date of your stock, that the duty thereof is charged, you are to charge it at first with the 4s. duty; and also upon a decrease thereof, to make a farther charge of 6s. 8d. and 6s. per hoghead; and, at the end of every month,

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deliver to the distillery-surveyor of the division (wherein you are employ'd) a particular account, in writing, of all such charges by you made, observing the same method in book-keeping, as prescribed in the distillery instructions.

X. IN keeping stock upon dealers in brandy and cyder, you are to keep the casks fairly marked and numbered ; and to distinguish in your stock-book, the position they are in, by putting the letter (S.) for standing, and (L.) for lying, over each cask ; and you are not to insert the length, bung, and content of any cask any where, but in the column for that purpose, at the top of your stock-book ; nor are you to insert more than one number to each cask. When any dealer has occasion to mix foreign brandy, or rum, with British brandy, you must enter the true proportion of such mixing in the credit-book, the next time you come to the chamber, that the permit-writers may grant permits accordingly ; and in transcribing your brandy and cyder stock-books, you must not omit the street and sign, &c, and likewise the alphabet and enter'd places.

XI. YOU are to observe, that writing absent, or, no key, in your stock-book at any dealer's
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under your survey, will not excuse you in not taking the stock, but you are to return again the next day, or as soon as possible, so that the stocks be taken as directed by the second article; and if it so happens that a trader goes into the country, and you cannot have recourse to his warehouse, &c. to take his stock in due time, you are then to acquaint your surveyor therewith, that he may report the same to the board: you must not presume to write any dealer in brandy, cyder, tea, &c. gone away, and discontinue to survey such dealer, without the concurrence of your surveyor, and his signing your stock-book.

XII. WHEN a trader receives brandy, &c. or tea, &c. into his stock with a permit after the time limited for its being in force, is expired, you are to examine into the cause thereof, *viz.* whether the goods really were by some accident, a longer time on the road than was expected, or whether the same permit hath been illegally made use of; and acquaint your surveyor therewith, that he may report the same to the board, before the goods are taken into stock.

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XIII. I N order to prevent a trader, when he has sent out his stock of brandy, &c. or tea, &c. which the officer has given him credit for the last survey, and has received other goods in, before the officer's next visit, from sending to the permit-office for permits for those goods, the officer must first see the goods, and take them into stock before permits are granted ; and in stocking dealers in brandy, &c. you are to observe the 24th article of the distillery instructions.

XIV. Y O U are, at your spare hours, to transcribe your new books against the time you are to begin surveying therein, so as your surveying may not be neglected thereby, and be ready for your surveyor's examination, at such time as he shall appoint.

Note; In any other matters tending to the better security of the revenue, which are not particularly mentioned in these instructions, you are to observe the directions of your superior officers, and also the distillery, &c. instructions, where they may be applicable to you.

F I N I S.